

2019

## CERTIFICATE

To the Clerk of McPherson, State of Kansas

We, the undersigned, officers of

Moundridge

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the  
 maximum expenditures for the various funds for the year 2019; and  
 (3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority	Amount of 2018	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2019		2		
Allocation of MVT, RVT, 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	1,158,140	209,623
Debt Service	10-113	9	34,638	
Library	12-1220	9	92,000	79,175
Employee Benefit	12-101a	10	317,000	59,249
Street Maintenance	12-1220	10	255,000	220,186
Airport	3-1113	11	40,000	
		11		
Special Highway		12	140,000	
Municipal Court		12	35,000	
Park		13	56,000	
Electric Utility		13	3,545,000	
Refuse Utility		15	151,000	
Sewer Utility		15	445,000	
Gas Utility		14	1,021,000	
Water Utility		14	526,595	
Non-Budgeted Funds-A		16		
Non-Budgeted Funds-B		17		
Totals	xxxxxx		7,816,373	568,233
				County Clerk's Use Only
Budget Summary		18		
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

588,161

Does the City need to hold an election?

NO

Assisted by:

Dale L. Clark, CPA

Knudsen, Monroe &amp; Co. LLC

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Attest: Aug. 28 2018

Heidi O'Neale  
County Clerk

*Jeremy Moore*  
*Kent D. Winsky*  
*Heidi O'Neale*  
 Governing Body

CPA Summary



Moundridge

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 568,683
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 568,683

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 204,515	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 1,259,553	
5b. Personal property 2017	- 1,371,743	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 3,993	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 3,993	
7. Valuation of property that has changed in use during 2018 :	+ 3,572	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	212,080	
11. Total estimated valuation July 1, 2018	16,215,337	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0133	
13. Percentage adjustment increase (12 times 3)	+ \$ 7,536	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	2.10%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 11,942	
16. Total Percentage Adjustments	\$ 19,478	

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u></u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u></u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud,		+	<u></u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u></u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u></u>	
23. Law enforcement expenses - 2019 budget:		+	<u></u>	
Law enforcement expenses - 2018 budget:		-	<u></u>	
CPI adjustment	2.10%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u></u>	
Fire protection expenses - 2018 budget:		-	<u></u>	
CPI adjustment	2.10%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u></u>	
Emergency medical expenses - 2018 budget:		-	<u></u>	
CPI adjustment	2.10%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Total Computed Tax Levy</b>		<u><b>588,161</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	11,942
2019 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	11,942

**Exemption from Election Requirement** **Yes**





## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
General	Health Risk Managemer	63,984	65,000	65,000	12-16, 102
Street Maintenance	Equipment Reserve	60,000	30,000	20,000	12-825d
Electric	Equipment Reserve	65,000	-	-	12-825d
Gas	Equipment Reserve	30,000	60,000	25,000	12-825d
Water	Equipment Reserve	13,000	-	-	12-825d
Sewer	General	-	40,000	65,000	12-825d
Electric	General	20,000	15,000	60,000	12-825d
Electric	Debt Service	20,000	15,000	25,000	12-825d
Gas	Debt Service	20,000	15,000	-	12-825d
Electric	Employee Benefit	-	50,000	50,000	12-825d
Gas	Employee Benefit	-	30,000	30,000	12-825d
Water	Employee Benefit	-	30,000	30,000	12-825d
Gas	Park	-	30,000	30,000	12-825d
	Totals	291,984	380,000	400,000	
	Adjustments				
	Adjusted Totals	291,984	380,000	400,000	

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

[illegible]

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Caterpillar 924K	4/9/2014	60	3.00	139,457	58,021	29,011	29,010
John Deer Backhoe	6/5/2014	60	3.00	90,659	37,901	18,951	18,950
Ford F450 Ambulance	11/28/2014	60	3.75	135,466	53,666	26,833	26,833
Altec Bucket Truck	6/21/2016	60	3.75	134,321	68,320	34,160	34,160
Bobcat Excavator	5/15/2018	60	3.50	54,900	0	11,760	11,760
<b>Totals</b>					<b>217,908</b>	<b>120,715</b>	<b>120,713</b>

\*\*\* If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.





Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	939,551	1,048,994	954,623
Expenditures:			
Administration	164,571	192,000	184,000
Police	316,709	330,000	409,000
Bus Service	28,584	31,000	38,640
Ambulance	233,087	267,000	320,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	742,951	820,000	951,640
Library	0	500	500
Pool	73	10,000	10,000
Park & Ball Diamond	12,399	22,000	22,000
Historical Association	4,769	12,000	12,000
Refuse	10,974		
Fire	85,000	85,000	85,000
Other	10,990	12,000	12,000
Transfer to Health Risk Management	63,984	65,000	65,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>931,140</b>	<b>1,026,500</b>	<b>1,158,140</b>
Unencumbered Cash Balance Dec 31	8,411	22,494	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	949,700	1,108,882	1,158,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,158,140
		Tax Required	203,517
	Delinquent Comp Rate: 3.0%		6,106
	Amount of 2018 Ad Valorem Tax		209,623

<b>CPA Summary</b>
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Moundridge

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Administration			
Personnel Services	17,344	18,000	20,000
Contractual	58,614	70,000	65,000
Commodities	58,614	70,000	65,000
Capital Outlay	5,999	10,000	10,000
Residential Housing Grant	24,000	24,000	24,000
Total	164,571	192,000	184,000
Police			
Personnel Services	248,385	260,000	339,000
Contractual	20,000	20,000	20,000
Commodities	18,979	20,000	20,000
Capital Outlay	29,345	30,000	30,000
Total	316,709	330,000	409,000
Bus Service			
Personnel Services	22,931	24,000	30,640
Contractual	2,000	3,000	3,000
Commodities	3,653	3,000	4,000
Capital Outlay	0	1,000	1,000
Total	28,584	31,000	38,640
Ambulance			
Salaries	154,394	170,000	223,000
Contractual	26,000	30,000	30,000
Commodities	20,840	27,000	27,000
Capital Outlay	31,853	40,000	40,000
Total	233,087	267,000	320,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 1 - Total	742,951	820,000	951,640

Moundridge

2019

Adopted Budget

**General Fund - Detail Page 2**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	0	0	0
Page 1 -Total	742,951	820,000	951,640
Grand Total	742,951	820,000	951,640

(Note: Should agree with general sub-totals.)



Moundridge

2019

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,550	17,312	12,300
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Electric Fund	20,000	15,000	25,000
Transfer from Gas Fund	20,000	15,000	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>40,000</b>	<b>30,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>52,550</b>	<b>47,312</b>	<b>37,300</b>
Expenditures:			
Principal	30,000	30,000	30,000
Interest	5,238	5,012	4,638
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>35,238</b>	<b>35,012</b>	<b>34,638</b>
Unencumbered Cash Balance Dec 31	17,312	12,300	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	35,238	35,012	34,638
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			34,638
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	(3,666)	-2,732	523
Receipts:			
Ad Valorem Tax	69,920	82,155	xxxxxxxxxxxxxxxx
Delinquent Tax	779	800	800
Motor Vehicle Tax	9,264	9,300	12,409
Recreational Vehicle Tax	143	100	196
16/20M Vehicle Tax	109	100	134
Commercial Vehicle Tax	719	800	1,003
Watercraft Tax			66
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>80,934</b>	<b>93,255</b>	<b>14,608</b>
<b>Resources Available:</b>	<b>77,268</b>	<b>90,523</b>	<b>15,131</b>
Expenditures:			
Appropriations to Library Board	80,000	90,000	92,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>80,000</b>	<b>90,000</b>	<b>92,000</b>
Unencumbered Cash Balance Dec 31	-2,732	523	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	80,000	92,000	92,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			92,000
Tax Required			76,869
Delinquent Comp Rate: 3.0%			2,306
Amount of 2018 Ad Valorem Tax			79,175

See Tab B

CPA Summary

Moundridge

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	18,171	41,343	125,737
Receipts:			
Ad Valorem Tax	149,895	135,294	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,246	1,000	1,000
Motor Vehicle Tax	12,711	12,000	20,435
Recreational Vehicle Tax	192	100	323
16/20M Vehicle Tax	158	100	221
Commercial Vehicle Tax	958	900	1,652
Watercraft Tax			109
Transfer from Electric		50,000	50,000
Transfer from Gas & Water		60,000	60,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>165,160</b>	<b>259,394</b>	<b>133,740</b>
<b>Resources Available:</b>	<b>183,331</b>	<b>300,737</b>	<b>259,477</b>
Expenditures:			
Health Insurance	141,988	175,000	317,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>141,988</b>	<b>175,000</b>	<b>317,000</b>
Unencumbered Cash Balance Dec 31	41,343	125,737	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	210,000	300,304	317,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			317,000
Tax Required			57,523
Delinquent Comp Rate: 3.0%			1,726
Amount of 2018 Ad Valorem Tax			59,249

Adopted Budget Street Maintenance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	158,915	68,435	276
Receipts:			
Ad Valorem Tax	132,523	137,741	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,868	2,800	2,800
Motor Vehicle Tax	39,775	38,000	20,804
Recreational Vehicle Tax	621	500	329
16/20M Vehicle Tax	459	300	225
Commercial Vehicle Tax	3,119	2,500	1,682
Watercraft Tax			111
Other	19,587	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>198,952</b>	<b>196,841</b>	<b>40,951</b>
<b>Resources Available:</b>	<b>357,867</b>	<b>265,276</b>	<b>41,227</b>
Expenditures:			
Commodities	107,817	110,000	110,000
Contractual Services	62,875	65,000	65,000
Capital Outlay	58,740	60,000	60,000
Transfer to Equipment Reserve	60,000	30,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>289,432</b>	<b>265,000</b>	<b>255,000</b>
Unencumbered Cash Balance Dec 31	68,435	276	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	366,000	320,000	255,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			255,000
Tax Required			213,773
Delinquent Comp Rate: 3.0%			6,413
Amount of 2018 Ad Valorem Tax			220,186

CPA Summary

Moundridge

2019

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	32,806	24,452	16,952
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fuel Sales	21,684	23,000	23,000
Other	1,545	1,500	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Res			
<b>Total Receipts</b>	<b>23,229</b>	<b>24,500</b>	<b>24,500</b>
<b>Resources Available:</b>	<b>56,035</b>	<b>48,952</b>	<b>41,452</b>
Expenditures:			
Commodities	22,593	22,000	22,000
Contractual Services	8,990	10,000	18,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>31,583</b>	<b>32,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	24,452	16,952	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	47,000	42,806	40,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		40,000
	Tax Required		0
Delinquent Comp Rate:	3.0%		0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Res			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	3.0%		0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

Moundridge

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	29,934	100,888	88,688
Receipts:			
State of Kansas Gas Tax	45,778	45,800	45,800
County Transfers Gas		0	0
Connecting Link	12,124	12,000	12,000
Other	22,062	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>79,964</b>	<b>62,800</b>	<b>62,800</b>
<b>Resources Available:</b>	<b>109,898</b>	<b>163,688</b>	<b>151,488</b>
Expenditures:			
Commodities	0	40,000	85,000
Contractual Services	9,010	30,000	50,000
Capital Outlay	0	5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,010</b>	<b>75,000</b>	<b>140,000</b>
Unencumbered Cash Balance Dec 31	100,888	88,688	11,488
2017/2018/2019 Budget Authority Amount	82,000	80,904	140,000

Adopted Budget

<b>Municipal Court</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	18,921	22,960	16,960
Receipts:			
Fines	20,413	24,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>20,413</b>	<b>24,000</b>	<b>26,000</b>
<b>Resources Available:</b>	<b>39,334</b>	<b>46,960</b>	<b>42,960</b>
Expenditures:			
Legal Services	4,701	7,000	10,000
Judge Fees	3,600	7,000	10,000
Other Court Expense	8,073	16,000	15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>16,374</b>	<b>30,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	22,960	16,960	7,960
2017/2018/2019 Budget Authority Amount	19,600	30,321	35,000

<b>CPA Summary</b>
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Moundridge

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Park	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	24,778	7,791	19,291
Receipts:			
Liquor Tax	3,452	4,500	5,053
Other	1,450	2,000	2,000
Transfer from Gas	0	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,902</b>	<b>36,500</b>	<b>37,053</b>
<b>Resources Available:</b>	<b>29,680</b>	<b>44,291</b>	<b>56,344</b>
Expenditures:			
Personnel Services	0	2,000	2,000
Commodities	1,387	2,000	2,000
Contractual services	20,502	20,000	20,000
Capital Outlay	0	1,000	32,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>21,889</b>	<b>25,000</b>	<b>56,000</b>
Unencumbered Cash Balance Dec 31	7,791	19,291	344
2017/2018/2019 Budget Authority Amount	31,000	85,578	56,000

**Adopted Budget**

Electric Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	235,270	95,650	55,650
Receipts:			
Sales	2,942,991	3,300,000	3,500,000
Connection Fees & Other	20,814	30,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,963,805</b>	<b>3,330,000</b>	<b>3,540,000</b>
<b>Resources Available:</b>	<b>3,199,075</b>	<b>3,425,650</b>	<b>3,595,650</b>
Expenditures:			
Personnel Services	718,628	730,000	750,000
Commodities, Contractual & Capital O/L	342,567	375,000	385,000
Electricity Purchases	1,957,230	2,200,000	2,300,000
Transfer to equipment Reserve & Emp Ben	65,000	50,000	50,000
Transfer to general	20,000	15,000	60,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,103,425</b>	<b>3,370,000</b>	<b>3,545,000</b>
Unencumbered Cash Balance Dec 31	95,650	55,650	50,650
2017/2018/2019 Budget Authority Amount	3,372,000	3,670,270	3,545,000

**CPA Summary**

Moundridge

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Refuse Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	56,396	74,634	95,634
Receipts:			
User Fees	132,550	140,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>132,550</b>	<b>140,000</b>	<b>150,000</b>
<b>Resources Available:</b>	<b>188,946</b>	<b>214,634</b>	<b>245,634</b>
Expenditures:			
Personnel Costs	1,679	2,000	16,000
Commodities	1,729	2,000	10,000
Contractual Services	110,904	115,000	125,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>114,312</b>	<b>119,000</b>	<b>151,000</b>
Unencumbered Cash Balance Dec 31	74,634	95,634	94,634
2017/2018/2019 Budget Authority Amount	142,666	230,396	151,000

Adopted Budget

<b>Sewer Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	108,527	171,896	166,896
Receipts:			
User Fees	294,771	330,000	360,000
Other	7,766	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>302,537</b>	<b>340,000</b>	<b>370,000</b>
<b>Resources Available:</b>	<b>411,064</b>	<b>511,896</b>	<b>536,896</b>
Expenditures:			
Personnel Costs	107,662	150,000	155,000
Commodities	31,752	35,000	75,000
Contractual Services	74,019	80,000	100,000
Capital Outlay	25,735	40,000	50,000
Transfer to General	0	40,000	65,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>239,168</b>	<b>345,000</b>	<b>445,000</b>
Unencumbered Cash Balance Dec 31	171,896	166,896	91,896
2017/2018/2019 Budget Authority Amount	340,000	424,287	445,000

CPA Summary

Moundridge

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Gas Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	268,706	157,475	57,575
Receipts:			
Sales	599,555	800,000	960,000
Connection fees	7,662	10,000	10,000
Other	107	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>607,324</b>	<b>810,100</b>	<b>970,100</b>
<b>Resources Available:</b>	<b>876,030</b>	<b>967,575</b>	<b>1,027,675</b>
Expenditures:			
Personal Services	192,827	200,000	206,000
Contractual, Commodities, & Cap Outlay	104,162	115,000	130,000
Gas Purchases	371,566	520,000	600,000
Transfer to Eq Res, B&I, Park	50,000	75,000	85,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>718,555</b>	<b>910,000</b>	<b>1,021,000</b>
Unencumbered Cash Balance Dec 31	157,475	57,575	6,675
2017/2018/2019 Budget Authority Amount	1,388,000	1,082,706	1,021,000

Adopted Budget

Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	181,395	205,542	215,032
Receipts:			
Sales	427,217	450,000	500,000
Connection fees	3,883	4,000	4,000
Other	1,442	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>432,542</b>	<b>455,000</b>	<b>505,000</b>
<b>Resources Available:</b>	<b>613,937</b>	<b>660,542</b>	<b>720,032</b>
Expenditures:			
Personal Services	120,386	125,000	175,000
Contractual, Commodities, & Cap Outlay	205,284	220,000	250,000
Debt Payments	66,196	66,510	66,595
Service Fees	3,529	4,000	5,000
Transfer to Equipment Reserve	13,000	0	0
Transfer to Employee Benefit	0	30,000	30,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>408,395</b>	<b>445,510</b>	<b>526,595</b>
Unencumbered Cash Balance Dec 31	205,542	215,032	193,437
2017/2018/2019 Budget Authority Amount	518,300	671,595	526,595

CPA Summary



2019

*(Only the actual budget year for 2017 is to be shown)*

(1) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

[illegible]

Expenditures:
<u>Expenditures:</u>
<u>Expenditures:</u>
<u>Expenditures:</u>

**\*\*Note:** These two block figures should agree.

## CPA Summary





## NOTICE OF BUDGET HEARING

2019

The governing body of

Moundridge

will meet on August 6, 2018 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	931,140	9.761	1,026,500	13.043	1,158,140	209,623	12.927
Debt Service	35,238		35,012		34,638		
Library	80,000	4.721	90,000	5.019	92,000	79,175	4.883
Employee Benefit	141,988	10.121	175,000	8.266	317,000	59,249	3.654
Street Maintenance	289,432	8.948	265,000	8.415	255,000	220,186	13.579
Airport	31,583		32,000		40,000		
Special Highway	9,010		75,000		140,000		
Municipal Court	16,374		30,000		35,000		
Park	21,889		25,000		56,000		
Electric Utility	3,103,425		3,370,000		3,545,000		
Refuse Utility	114,312		119,000		151,000		
Sewer Utility	239,168		345,000		445,000		
Gas Utility	718,555		910,000		1,021,000		
Water Utility	408,395		445,510		526,595		
Non-Budgeted Funds-A	180,272						
Non-Budgeted Funds-B	60,826						
Totals	6,381,607	33.551	6,943,022	34.743	7,816,373	568,233	35.043
Less: Transfers	291,984		380,000		400,000		
Net Expenditure	6,089,623		6,563,022		7,416,373		
Total Tax Levied	509,186		568,683		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	15,177,743		16,367,862		16,215,337		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	315,000		285,000		255,000		
Revenue Bonds	1,060,000		1,018,381		1,099,691		
Other	0		0		0		
Lease Purchase Principal	663,541		445,434		217,908		
Total	2,038,541		1,748,815		1,572,599		

\*Tax rates are expressed in mills

Randy Frazer

City Official Title: City Administrator / Clerk







County Clerk: Budget Information for 2019 Budget Year

CITY MOUNDRIDGE

1. Valuation Information as of July 2018:

Estimated Assessed Valuations:

MOUNDRIDGE	Assessed Valuation	Territory Added	Changed Use
Real Estate	14,656,535	3,993	3,572
State Assessed	299,249		
Severed Minerals	0		
Personal Property	1,259,553		
Oil	0		
Gas	0		
Total Value	16,215,337		
New Improvements	204,515		
Remodel/Renovation	18,669		

2. Personal Property including oil, gas and mobile homes: 1,259,553  
(Use this amount on Computation to Determine Limit for 2019 Budget, Line 5a)

3. Actual Tax Rates Levied for the 2018 Budget: (2017 Levies)

Fund	Rate
478 Mound Twp Cemetery-3rd	.05200
816 MOUNDRIDGE - GENERAL	13.04300
820 MOUNDRIDGE - LIBRARY	5.01900
822 MOUNDRIDGE - EMP BENEFIT	8.26600
828 MOUNDRIDGE - STREET MAINT	8.41500

Total Levied 34.79500

4. Final Assessed Valuation from the November 2017 Abstract: 16,367,862

5. 2017 P. Property including oil gas and mobile homes: 1,371,743  
(Use this amount on Computation to Determine Limit for 2019 Budget, Line 5b)

6. Expiration of Property Tax Abatements: 0

7. Gross Earnings (Intangible) Tax Estimate: .00

8. Neighborhood Revitalization Districts:  
Valuation Subject to Rebates 0

9. Tax Increment Financing (TIF):  
TIF Total Assessed Valuation 0  
TIF Base Year Assessed Value 0

10. Watercraft Tax Estimate: 459.88

Date Provided: 6/15/18

Provided by: Hollie D Meloy  
MCPHERSON COUNTY

